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# DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

ALEXANDRIA, LOUISIANA

DECEMBER 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/17/02

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 2001

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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 2001

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

The Honorable James C. Downs  
District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2001, as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 2001, and the results of operations of such funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2002, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

MARVIN A. JONEAU, C.P.A.  
H. FRED RANDOW, C.P.A.  
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.  
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REBECCA B. MORRIS, C.P.A.

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PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs  
District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements of the District Attorney of the Ninth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements of each of the respective funds and account groups taken as a whole.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

June 13, 2002



DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2001

EXHIBIT A

**ASSETS AND OTHER DEBITS**

ASSETS								
Cash	\$	249,987	\$	13,226	\$	202,749	\$	465,962
Certificates of deposit		90,000						90,000
Intergovernmental receivables		49,030		126,527				175,557
Interfund receivables		92,393						92,393
Other receivables		657		250		15		922
Seized vehicles						49,650		49,650
Jewelry and other seized assets						1,106		1,106
Fixed assets							965,015	965,015
OTHER DEBITS								
Amount to be provided for retirement of general long-term debt							302,578	302,578
TOTAL ASSETS AND OTHER DEBITS								\$ 2,143,183

**LIABILITIES, EQUITY, AND OTHER CREDITS**

LIABILITIES								
Accounts payable	\$	15,425	\$	6,000	\$	\$	21,425	
Intergovernmental payable		52,988		62,685			115,673	
Compensated absences payable						32,578	32,578	
Amounts held for others				232,445			232,445	
Interfund payables				71,318		21,075	92,393	
Certificates of indebtedness payable						270,000	270,000	
Total Liabilities		68,413		140,003		302,578	764,514	
EQUITY AND OTHER CREDITS								
Investment in general fixed assets					965,015		965,015	
Fund balances - unreserved -								
Designated		85,721					85,721	
Undesignated		327,933					327,933	
Total Equity and Other Credits		413,654		-	965,015	-	1,378,669	
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS								
	\$	482,067	\$	140,003	\$	302,578	\$	2,143,183

The accompanying notes are an integral part of the financial statements.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED DECEMBER 31, 2001**

**EXHIBIT B**

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<b>REVENUES</b>			
Intergovernmental	\$1,858,648	\$ 735,003	\$2,593,651
Charges for services	156,292		156,292
Fines and forfeitures	460,945		460,945
Lease income	30,000		30,000
Interest income	11,085	204	11,289
Miscellaneous	10,483	1,010	11,493
Total Revenues	<u>2,527,453</u>	<u>736,217</u>	<u>3,263,670</u>
<b>EXPENDITURES</b>			
Current			
General government			
Judicial	2,422,326		2,422,326
Judicial - child support		662,476	662,476
Capital outlay	30,950	4,924	35,874
Debt service	43,538		43,538
Total Expenditures	<u>2,496,814</u>	<u>667,400</u>	<u>3,164,214</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	30,639	68,817	99,456
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	68,817		68,817
Operating transfer out		(68,817)	(68,817)
Total Other Financing Sources (Uses)	<u>68,817</u>	<u>(68,817)</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	99,456	-	99,456
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>314,198</u>	<u>-</u>	<u>314,198</u>
<b><u>FUND BALANCES, END OF YEAR</u></b>	<u>\$ 413,654</u>	<u>\$ -</u>	<u>\$ 413,654</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL - NON GAAP BASIS  
GENERAL AND SPECIAL REVENUE FUND TYPES  
YEAR ENDED DECEMBER 31, 2001

	General Fund			Special Revenue Fund			EXHIBIT C
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)	
<b>REVENUES</b>							
Intergovernmental	\$ 92,500	\$ 100,717	\$ 8,217	\$ 772,853	\$ 735,003	\$ (37,850)	
Charges for services	155,750	156,292	542				
Fines and forfeitures	481,500	460,945	(20,555)				
Lease income		30,000	30,000				
Interest income	9,300	11,085	1,785		204	204	
Miscellaneous	16,000	10,483	(5,517)		1,010	1,010	
Total Revenues	755,050	769,522	14,472	772,853	736,217	(36,636)	
<b>EXPENDITURES</b>							
Current							
General government							
Judicial	665,175	664,395	780				
Judicial - child support							
Capital outlay	30,500	30,950	(450)	699,549	662,476	37,073	
Debt service	36,000	43,538	(7,538)	5,500	4,924	576	
Total Expenditures	731,675	738,883	(7,208)	705,049	667,400	37,649	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	23,375	30,639	7,264	67,804	68,817	1,013	
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfer in	80,000	68,817	(11,183)				
Operating transfer out				(67,804)	(68,817)	(1,013)	
Total Other Financing Sources (Uses)	80,000	68,817	(11,183)	(67,804)	(68,817)	(1,013)	
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	103,375	99,456	(3,919)	-	-	-	
<b>FUND BALANCES, BEGINNING OF YEAR</b>	314,198	314,198	-	-	-	-	
<b>FUND BALANCES, END OF YEAR</b>	\$ 417,573	\$ 413,654	\$ (3,919)	\$ -	\$ -	\$ -	

The accompanying notes are an integral part of the financial statements.



**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

**1. REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District Attorney of the Ninth Judicial District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District Attorney's accounting policies are described below.

Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

In evaluating how to define the District Attorney for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space and certain other costs. Therefore, under GAAP and guidelines issued by the Louisiana Legislative Auditor, the District Attorney is considered a component unit of the Rapides Parish Police Jury. This report only includes all funds which are controlled by or dependent upon the District Attorney of the Ninth Judicial District.

Fund Accounting

The District Attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

The District Attorney's funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the District Attorney's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The District Attorney has two funds included in this category.

**General Fund**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent (12%) of the fines collected and thirty percent (30%) of bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. This fund also accounts for the twenty percent (20%) commission on drug related seizures, twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collections on worthless checks, and pretrial intervention income. It is the general operating fund of the District Attorney Office.

**Special Revenue Fund - Title IV-D Fund**

The Title IV-D special revenue fund consists of grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to account for the operations in enforcement of the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District Attorney Office. Agency funds, which are included within this category, generally are used to account for assets that the District Attorney holds on behalf of others as their agent. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following funds of the District Attorney are agency funds.

**Agency Funds**

The Restitution Fund is used to account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disbursed according to court orders once a case has been fully appealed and finalized.

The Worthless Checks Fund is used to account for funds collected by the District Attorney's office on behalf of merchants, from customers writing checks on accounts with insufficient funds.



**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

The Seizure Fund relates to a settled legal case that the District Attorney's office managed in a trustee capacity. The current account balance is the remainder of general funds used to originally open the account and will be closed to the District Attorney's general fund in the coming fiscal year.

The Special Asset Forfeiture Trust Fund is used to account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized.

The Bond Commission Fund accounts for receipts and disbursements related to a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. This account was closed during May 2001. The Rapides Parish Sheriff's Office is now responsible for receipt and distribution of the two percent commission on bond insurance premiums.

The Bond Forfeiture Fund accounts for collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

Basis of Accounting

The District Attorney's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements, except budget and actual comparisons of the General Fund, have been converted to a modified accrual basis of accounting to conform with accounting principles generally accepted in the United States of America.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Commissions on fines, bond forfeitures, and court costs are considered "measurable" when in the hands of the collecting government agencies and are recognized as revenue at that time. Grants are recorded when the District Attorney is entitled to the funds. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

Budgets

The District Attorney's General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. Any amendments are made by the District Attorney. The budgeted amounts are prepared on a cash basis of accounting. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial, except for amounts related to on-behalf payments made by other governmental entities for salaries and related fringe benefits. All annual appropriations lapse at year end.

Cash and Certificates of Deposit

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. Certificates of deposit include time deposits with a maturity in excess of 90 days when purchased. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law, or any other state of the United States, or under laws of the United States.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if any, are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures (capital outlay) in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. Donated fixed assets are recorded at fair value on the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Assets in the General Fixed Assets Account Group are not depreciated.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. No accrued current expenditures are reported in the governmental fund since such amounts are considered immaterial. Leave time accumulated by employees of the General Fund is mainly the responsibility of the Rapides Parish Police Jury or the Criminal Court Fund.



**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

The amount reported in the General Long-Term Debt Account Group represents the estimated liability attributable to the employees of the Special Revenue Fund and a portion of the estimated liability attributable to the employees paid through the General Fund.

Full-time employees of the District Attorney earn 15 days of annual leave and 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group.

Fund Equity

Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Quasi-external transactions, if any, are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity, if any, are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.



**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

**2. BUDGETS**

As mentioned in Note 1, the General and Special Revenue Fund budgets are normally adopted as part of the Rapides Parish Police Jury budget. The budgetary practices include public notice, public inspection, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts contained in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. As an independently elected parish official, budgetary control is exercised by the District Attorney at the fund level.

The District Attorney failed to submit the 2001 budgets to the Rapides Parish Police Jury. Therefore, there was no public participation with the 2001 budget.

The following is a reconciliation of non GAAP budgetary comparison financial statements to GAAP basis financial statements for the General Fund.

	<u>Revenues</u>	<u>Expenditures</u>	Excess Revenues Over <u>Expenditures</u>
Non GAAP budgetary basis (Exhibit C)	\$ 769,522	\$ 738,883	\$ 30,639
Adjustments – On-behalf payments made by other Governmental entities			
Rapides Parish Police Jury General Fund	521,700	521,700	-
Criminal Court Fund (RPPJ)	826,231	826,231	-
State of Louisiana	<u>410,000</u>	<u>410,000</u>	<u>-</u>
GAAP basis (Exhibit B)	\$ 2,527,453	\$ 2,496,814	\$ 30,639

**3. CASH AND CERTIFICATES OF DEPOSIT**

Cash and certificates of deposit are categorized as either (1) insured or registered for which the securities are held by the District Attorney or its agent in the District Attorney's name, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the District Attorney's name, or (3) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

At December 31, 2001, the District Attorney had cash balances as follows:

	<u>Categories</u>			<u>Bank Balances</u>	<u>Book Balances</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Cash in safe or safety deposit box	\$	\$	\$	\$	\$ 89,012
Cash deposited in demand accounts					
interest bearing	303,334			303,334	376,718
non-interest bearing	232			232	232
Certificates of deposit	<u>90,000</u>			<u>90,000</u>	<u>90,000</u>
	\$ 393,566	\$ -	\$ -	\$ 393,566	\$ 555,962

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent.

**4. INTERGOVERNMENTAL RECEIVABLES**

Intergovernmental receivables are comprised of the following:

Grant receivables	
Child support enforcement reimbursement	\$ 138,365
LACE	13,574
Commission on bond fees	4,197
Rapides Parish Sheriff - court costs and fines	14,359
Other	<u>5,062</u>
	\$ 175,557

**5. INTERFUND RECEIVABLES/PAYABLES**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Title IV-D	\$ 71,318
	Restitution	2,703
	Worthless Checks	3,414
	Seizure	232
	Special Asset Forfeiture Trust	14,476
	Bond Forfeiture	<u>250</u>
		\$ 92,393

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

**6. FIXED ASSETS**

The fixed assets in the General Fixed Assets Account Group consist of a building, building improvements, office furniture and equipment, and vehicles. The following is a summary of changes in the General Fixed Assets Account Group during the year ended December 31, 2001:

	Balance January 1, 2001	<u>Additions</u>	<u>Retirements</u>	Balance December 31, 2001
Building and improvements	\$ 374,182	\$	\$	\$ 374,182
Office furniture and equipment	447,305	35,874	.	483,179
Vehicles	107,654			107,654
	<u>\$ 929,141</u>	<u>\$ 35,874</u>	<u>\$ -</u>	<u>\$ 965,015</u>

**7. CHANGES IN LONG-TERM LIABILITIES**

During the year ended December 31, 2001, the following changes occurred in the General Long-Term Debt Account Group:

	<u>Certificates of Indebtedness</u>	<u>Compensated Absences</u>
Balance, January 1, 2001	\$ 300,000	\$ 22,651
Additions		32,578
Reductions	(30,000)	(22,651)
Balance, December 31, 2001	<u>\$ 270,000</u>	<u>\$ 32,578</u>

On January 6, 1998, certificates of indebtedness in the amount of \$360,000 were issued for the Judicial Enforcement District of Rapides Parish to finance the purchase of and improvements to a building on Murray Street in Alexandria. The debt is to be repaid with excess General Fund revenues.

The interest rate is 4.75% per annum. Interest is payable semiannually on January 1 and July 1 of each year, commencing July 1, 1998. Principal is payable in annual installments between \$30,000 and \$45,000 on January 1 of each year commencing January 1, 1999.

Annual debt service requirements to maturity for the certificates of indebtedness, including interest of \$47,026 are as follows:

2002	\$ 46,994
2003	45,331
2004	43,669
2005	46,888
2006	44,988
2007 - 2008	<u>89,156</u>
	<u>\$ 317,026</u>

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

**8. CHANGES IN AGENCY FUND ASSETS AND LIABILITIES**

	<u>Restitution</u>	<u>Worthless Checks</u>	<u>Seizure</u>
Balance, beginning of year	\$ 1,478	\$ 21,786	\$ 232
Additions			
Deposits for litigants, asset seizures, or others	17,808	535,128	
Deductions			
Settlements to litigants, governmental agencies, and others	(13,821)	(553,496)	
Balance, end of year	\$ 5,465	\$ 3,418	\$ 232

  

	<u>Special Asset Forfeiture Trust</u>	<u>Bond Commission</u>	<u>Bond Forfeiture</u>
Balance, beginning of year	\$ 226,851	\$ 263	\$ 9058
Additions			
Deposits for litigants, asset seizures, or others	128,831	-	7,380
Deductions			
Settlements to litigants, governmental agencies, and others	(111,527)	(263)	(16,188)
Balance, end of year	\$ 244,155	\$ -	\$ 250

**9. DESIGNATED FUND BALANCE**

The District Attorney transfers \$5,500 per month to the Judicial Enforcement District account to be used to pay the principal and interest related to the certificates of indebtedness. The amount shown in the combined balance sheet as designated fund balance represents the amount remaining in the Judicial Enforcement District account at year-end.

**10. LEASE AND RENTAL COMMITMENTS**

The District Attorney has entered into an operating lease for copy equipment used in the Title IV-D program. The lease expires in October 2006 and has a monthly lease payment of \$313. Total equipment lease expense for 2001 was \$3,756.

The General Fund charges rent to the Title IV-D Program on a monthly basis for their use of facility space. The Title IV-D Fund pays \$2,500 per month.



**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

Under the terms of the equipment operating lease at December 31, 2001, future minimum lease payment requirements are as follows:

<u>Year</u>		
2002	\$	3,756
2003		3,756
2004		3,756
2005		3,756
2006		3,129
	\$	<u>18,153</u>

**11. PENSION PLANS**

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature. At December 31, 2001, the District Attorney had employees covered by the District Attorney's Retirement System and employees covered by the Parochial Employees Retirement System, Plan A.

Under the District Attorney's Retirement System, covered employees are required to contribute seven percent (7%) of their salary. The District Attorney and most Assistant District Attorneys participate. There is no employer contribution under this system. The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney Retirement System. That report may be obtained by writing to District Attorney Retirement System, 506 Frenchmen's Street, New Orleans, LA 70190.

Under the Parochial Employees Retirement System, Plan A, employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation was highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service. The System also provides death and disability benefits. Covered employees are required to contribute nine and one-half percent (9.5%) of their salary to this plan while the employer contributes seven and 75/100 percent (7.75%). Employer contributions under this plan for covered employees are made one hundred percent (100%) by the District Attorney's office for Title IV-D program employees and only partially by the District Attorney's office for all other employees. All such employees during the year ended December 31, 2001, were covered by the Retirement System.

The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees Retirement System, Plan A. That report may be obtained by writing to Parochial Employees Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.



**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

Most pension expenditures of the District Attorney's office are paid by the Rapides Parish Criminal Court Fund and the Rapides Parish Police Jury, except employees working in the Title IV-D program. The District Attorney records pension expenditures when paid to these retirement systems. The pension contributions, which are equal to the required contributions, for the last three years are as follows:

	<u>Title IV-D Program Employees</u>	<u>Other Employees</u>
1999	\$ 26,986	\$ 19,124
2000	24,645	19,695
2001	25,501	17,160

**12. ON-BEHALF PAYMENTS**

The accompanying financial statements include on-behalf payments made by the Rapides Parish Police Jury, its Criminal Court Fund, and the State of Louisiana to the District Attorney's office for salaries and related fringe benefits, as required by GASB Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. These amounts are not budgeted by the District Attorney. See Note 2 for a reconciliation showing the detail of the \$1,757,931 in payments.

**13. EXPENDITURES OF THE DISTRICT ATTORNEY NOT  
INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain other expenditures. These expenditures are summarized as follows:

Dues and subscriptions	\$ 3,246
Telephone	17,093
Equipment maintenance	22,376
Professional fees	1,380
Auto insurance	9,130
Liability insurance	5,491
Office supplies	49,495
Travel	5,041
Library materials	23,775
Miscellaneous	<u>3,388</u>
Total	\$ 140,415

Also, the general fixed assets used by the District Attorney that are purchased with the Rapides Parish Police Jury's money are reported in the Police Jury's financial statements. General fixed assets purchased with the District Attorney's General Fund or Special Revenue Fund revenues are reported in the District Attorney's financial statements.

**14. RISK MANAGEMENT**

The District Attorney is exposed to various risks of loss related to damage to, theft of, and destruction of assets. The Rapides Parish Police Jury carries commercial insurance coverage on some assets. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
DECEMBER 31, 2001

NOTES TO FINANCIAL STATEMENTS

**15. SUBSEQUENT EVENTS**

**GASB 34 Implementation**

In June 1999, the Governmental Accounting Standards Board (GASB) approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. GASB Statement No. 34 established new financial reporting requirements for all state and local governments, consisting of the following:

- A. Management Discussion and Analysis (MD&A) section providing an analysis of the government entity's overall financial position and results of operations.
- B. Basic Financial Statements:
  - 1) Government-wide financial statements prepared using the economic resources measurement focus and the accrual basis of accounting. These statements are designed to provide a broad overview of a government entity's finances, in a manner similar to private sector business.
  - 2) Fund financial statements, consisting of a series of statements that focus on a government's major governmental funds, using the modified accrual basis of accounting, and enterprise funds, if any.
  - 3) Notes to the financial statements that include various disclosures for the government-wide and fund financial statements to ensure that a complete picture is presented.
  - 4) Required supplementary information, such as budgetary comparison schedules.

In addition, this new GASB statement requires depreciation expense to be reported in the government-wide financial statements. However, depreciation expense will not be reported in the fund statements that use the modified accrual basis of accounting.

GASB 34 becomes effective for the District Attorney and the general provisions will be implemented for the fiscal year ending December 31, 2003.

**COMBINING, INDIVIDUAL FUND, AND ACCOUNT  
GROUP FINANCIAL STATEMENTS**

### **GENERAL FUND**

To account for the twelve percent (12%) commission on fines collected, the thirty percent (30%) commission on bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, the \$10 commission on court costs, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collection on worthless checks, and pretrial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
GENERAL FUND  
BALANCE SHEET  
DECEMBER 31, 2001

EXHIBIT D-1

**ASSETS**

Cash	\$ 249,987
Certificates of deposit	90,000
Intergovernmental receivables	
Indirect costs - grant	11,837
Reimbursement of LACE disbursements	13,574
Other governmental units	23,619
Interfund receivable from Special Revenue Fund	71,318
Interfund receivable from Agency Funds	
Restitution Fund	2,703
Worthless Checks Fund	3,414
Seizure Fund	232
Special Asset Forfeiture Trust Fund	14,476
Bond Forfeiture Fund	250
Accrued interest receivable	<u>657</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 482,067</u></b>

**LIABILITIES AND FUND BALANCES**

**LIABILITIES**

Accounts payable	\$ 15,425
Intergovernmental payable	
Rapides Parish Police Jury	<u>52,988</u>
Total Liabilities	68,413

**FUND BALANCES - UNRESERVED**

Designated	85,721
Undesignated	<u>327,933</u>
Total Fund Balances	<u>413,654</u>

<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ 482,067</u></b>
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The accompanying notes are an integral part of the financial statements.



DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT D-2  
(Continued)

**REVENUES**

Intergovernmental revenue	
State grants	\$ 25,575
Driver's license fees	9,162
Legal fees	55,000
Operating support from (on-behalf payments)	
Rapides Parish Police Jury (RPPJ) General Fund	521,700
RPPJ Criminal Court Fund	837,211
State of Louisiana	410,000
Charges for services	
Worthless checks collection fees	156,292
Fines and forfeitures	
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	307,816
Pretrial intervention income	153,129
Lease income - IV-D Fund	30,000
Interest income	11,085
Miscellaneous	10,483
Total Revenues	<u>2,527,453</u>

**EXPENDITURES**

Current - general government - judicial	
Salaries and related benefits	293,470
Operating support to Criminal Court Fund	229,667
On-behalf payments made by governmental entities	1,757,931
Local agency compensated enforcement funding (LACE)	11,790
Contract services	27,584
Insurance	14,849
Professional fees	10,302
Travel and seminars	20,472
Office maintenance	1,621
Vehicle maintenance	12,709
Parking fees	3,120
Office supplies	4,604
Utilities	3,421
Dues and subscriptions	27,145
Miscellaneous	3,641
Total General Government	<u>2,422,326</u>

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT**  
**RAPIDES PARISH, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**YEAR ENDED DECEMBER 31, 2001**

**EXHIBIT D-2**  
 (Concluded)

Capital outlay - equipment	\$ 30,950
Debt service	
Principal	30,000
Interest	<u>13,538</u>
Total Debt Service	<u>43,538</u>
Total Expenditures	<u>2,496,814</u>
 <b>EXCESS OF REVENUES OVER EXPENDITURES</b>	 30,639
 <b>OTHER FINANCING SOURCES</b>	
Operating transfer in	
Special Revenue Fund	<u>68,817</u>
 <b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	 99,456
 <b>FUND BALANCE, BEGINNING OF YEAR</b>	 <u>314,198</u>
 <b><u>FUND BALANCE, END OF YEAR</u></b>	 <u>\$ 413,654</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - NON GAAP BASIS  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT D-3  
(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental revenue			
State grants	\$ 25,000	\$ 25,575	\$ 575
Driver's license fees	9,500	9,162	(338)
Legal fees	58,000	55,000	(3,000)
Operating support from Criminal Court Fund		10,980	10,980
Charges for services			
Worthless checks collection fees	155,750	156,292	542
Fines and forfeitures			
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	321,500	307,816	(13,684)
Pretrial intervention income	160,000	153,129	(6,871)
Lease income - IV-D Fund		30,000	30,000
Interest income	9,300	11,085	1,785
Miscellaneous	16,000	10,483	(5,517)
Total Revenues	<u>755,050</u>	<u>769,522</u>	<u>14,472</u>
<b>EXPENDITURES</b>			
Current - general government - judicial			
Salaries and related benefits	316,100	293,470	22,630
Operating support to Criminal Court Fund	237,000	229,667	7,333
Local agency compensated enforcement funding (LACE)		11,790	(11,790)
Contract services	27,900	27,584	316
Insurance		14,849	(14,849)
Professional fees	10,000	10,302	(302)
Travel and seminars	23,300	20,472	2,828
Office maintenance	1,300	1,621	(321)
Vehicle maintenance	13,175	12,709	466
Parking fees		3,120	(3,120)
Office supplies	4,000	4,604	(604)
Utilities	3,500	3,421	79
Dues and subscriptions	26,000	27,145	(1,145)
Miscellaneous	2,900	3,641	(741)
Total General Government	<u>665,175</u>	<u>664,395</u>	<u>780</u>

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - NON GAAP BASIS  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT D-3  
(Concluded)

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
Capital outlay - equipment	\$ 30,500	\$ 30,950	\$ (450)
Debt service			
Principal	36,000	30,000	6,000
Interest	<u>          </u>	<u>13,538</u>	<u>(13,538)</u>
Total Debt Service	<u>36,000</u>	<u>43,538</u>	<u>(7,538)</u>
Total Expenditures	<u>731,675</u>	<u>738,883</u>	<u>(7,208)</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 23,375	 30,639	 7,264
 OTHER FINANCING SOURCES			
Operating transfer in			
Special Revenue Fund	<u>80,000</u>	<u>68,817</u>	<u>(11,183)</u>
 EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	 103,375	 99,456	 (3,919)
 FUND BALANCE, BEGINNING OF YEAR	 <u>314,198</u>	 <u>314,198</u>	 <u>-</u>
 <u>FUND BALANCE, END OF YEAR</u>	 <u>\$ 417,573</u>	 <u>\$ 413,654</u>	 <u>\$ (3,919)</u>

The accompanying notes are an integral part of the financial statements.

### **SPECIAL REVENUE FUND**

Title IV-D Fund - To account for the expenditure and subsequent receipt of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of this fund is to account for the operations in enforcement of the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.



DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
SPECIAL REVENUE FUND  
TITLE IV-D FUND  
BALANCE SHEET  
DECEMBER 31, 2001

**EXHIBIT E-1**

**ASSETS**

Cash	\$ 13,226
Intergovernmental receivable	
Grant	126,527
Other receivables	<u>250</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 140,003</u></b>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable	\$ 6,000
Intergovernmental payables	
Rapides Parish Police Jury	62,435
State of Louisiana	250
Interfund payable to General Fund	<u>71,318</u>
Total Liabilities	140,003

**FUND BALANCE - UNRESERVED - UNDESIGNATED**

-

**TOTAL LIABILITIES AND FUND BALANCE**

**\$ 140,003**

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
SPECIAL REVENUE FUND  
TITLE IV-D FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT E-2

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental revenue			
Federal and state grant - Title IV-D Program	\$ 772,853	\$ 733,266	\$ (39,587)
Operating support from Criminal Court Fund		1,737	1,737
Interest income		204	204
Miscellaneous		1,010	1,010
Total Revenues	<u>772,853</u>	<u>736,217</u>	<u>(36,636)</u>
<b>EXPENDITURES</b>			
Current - judicial - child support			
Salaries and related benefits	590,911	583,776	7,135
Travel and seminars	11,000	7,971	3,029
Office supplies	11,000	4,516	6,484
Telephone	9,000	6,360	2,640
Utilities	7,920	5,132	2,788
Janitorial expenses	1,600		1,600
Rent	36,000	30,000	6,000
Insurance	7,000	6,572	428
Dues and subscriptions	2,500	1,440	1,060
Building and maintenance	3,562	1,226	2,336
Parent locate services	300	78	222
Equipment lease	6,756	3,755	3,001
Professional fees	6,000	5,428	572
Library costs	6,000	4,503	1,497
Miscellaneous		1,719	(1,719)
Total Child Support	<u>699,549</u>	<u>662,476</u>	<u>37,073</u>
Capital outlay	<u>5,500</u>	<u>4,924</u>	<u>576</u>
Total Expenditures	<u>705,049</u>	<u>667,400</u>	<u>37,649</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	67,804	68,817	1,013
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out			
General Fund	<u>(67,804)</u>	<u>(68,817)</u>	<u>(1,013)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</b>	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

## **AGENCY FUNDS**

**RESTITUTION FUND** - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disbursed according to court orders once a case has been fully appealed and finalized.

**WORTHLESS CHECKS FUND** - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

**SEIZURE FUND** - To account for funds that related to a settled legal case that the District Attorney's office managed in a trustee capacity. The current account balance is the remainder of general funds used to originally open the account and will be closed to the District Attorney's general fund in the coming fiscal year.

**SPECIAL ASSET FORFEITURE TRUST FUND** - To account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

**BOND COMMISSION FUND** - To account for receipt and disbursement of a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. The commission is divided equally among the following Rapides Parish governmental agencies: District Attorney (General Fund), Criminal Court Fund, Rapides Parish Sheriff, and the Indigent Defender Board. This fund was closed in May 2001. The Rapides Parish Sheriff's Office is now responsible for receipt and distribution of the two percent commission on bond insurance premiums.

**BOND FORFEITURE FUND** - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
FIDUCIARY FUND TYPES - ALL AGENCY FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2001

EXHIBIT F-1

	Restitution Fund	Worthless Checks Fund	Seizure Fund	Special Asset Forfeiture Trust Fund	Bond Commission Fund	Bond Forfeiture Fund	Total
<b>ASSETS</b>							
Cash	\$ 5,465	\$ 3,403	\$ 232	\$ 193,399	\$	\$ 250	\$ 202,749
Due from vendors		15					15
Seized vehicles				49,650			49,650
Jewelry and other seized assets				1,106			1,106
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 5,465</u></b>	<b><u>\$ 3,418</u></b>	<b><u>\$ 232</u></b>	<b><u>\$ 244,155</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 250</u></b>	<b><u>\$ 253,520</u></b>
<b>LIABILITIES</b>							
Amounts held for others	\$ 2,762	\$ 4	\$	\$ 229,679	\$	\$	\$ 232,445
Interfund payable to General Fund	<u>2,703</u>	<u>3,414</u>	<u>232</u>	<u>14,476</u>		<u>250</u>	<u>21,075</u>
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 5,465</u></b>	<b><u>\$ 3,418</u></b>	<b><u>\$ 232</u></b>	<b><u>\$ 244,155</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 250</u></b>	<b><u>\$ 253,520</u></b>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
FIDUCIARY FUND TYPES - ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT F-2

	Restitution Fund	Worthless Checks Fund	Seizure Fund	Special Asset Forfeiture Trust Fund	Bond Commission Fund	Bond Forfeiture Fund	Total
<b>BALANCES, BEGINNING OF YEAR</b>	\$ 1,478	\$ 21,786	\$ 232	\$ 226,851	\$ 263	\$ 9,058	\$ 259,668
<b>ADDITIONS</b>							
Collections for restitution	15,264						15,264
Collections on worthless checks		535,128		123,962			535,128
Receipts from asset forfeitures							123,962
Receipts from bond forfeitures						7,350	7,350
Interest income	44			4,869		30	4,943
Start-up cash from General Fund	2,500						2,500
Total Additions	17,808	535,128	-	128,831	-	7,380	689,147
<b>DEDUCTIONS</b>							
Amounts paid to litigants, merchants, and General Fund	13,821	553,496		5	253	4,677	572,252
Amounts paid to governmental units or returned to defendant				111,522	10	11,511	123,043
Total Deductions	13,821	553,496	-	111,527	263	16,188	695,295
<b><u>BALANCES, END OF YEAR</u></b>	\$ 5,465	\$ 3,418	\$ 232	\$ 244,155	\$ -	\$ 250	\$ 253,520

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
AGENCY FUNDS

EXHIBIT F-3  
(Continued)

RESTITUTION FUND  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED DECEMBER 31, 2001

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
<b>ASSETS</b>				
<u>Cash</u>	\$ 1,478	\$ 17,808	\$ 13,821	\$ 5,465
<b>LIABILITIES</b>				
Amount held for court order	\$ 1,319	\$ 15,264	\$ 13,821	\$ 2,762
Interfund payable to General Fund	159	2,544		2,703
<b><u>TOTAL LIABILITIES</u></b>	<b>\$ 1,478</b>	<b>\$ 17,808</b>	<b>\$ 13,821</b>	<b>\$ 5,465</b>

WORTHLESS CHECKS FUND  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED DECEMBER 31, 2001

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
<b>ASSETS</b>				
Cash	\$ 21,786	\$ 535,113	\$ 553,496	\$ 3,403
Due from vendors		15		15
<b><u>TOTAL ASSETS</u></b>	<b>\$ 21,786</b>	<b>\$ 535,128</b>	<b>\$ 553,496</b>	<b>\$ 3,418</b>
<b>LIABILITIES</b>				
Amount held for others	\$ 15,860	\$ 417,151	\$ 433,007	\$ 4
Interfund payable to General Fund	5,926	117,977	120,489	3,414
<b><u>TOTAL LIABILITIES</u></b>	<b>\$ 21,786</b>	<b>\$ 535,128</b>	<b>\$ 553,496</b>	<b>\$ 3,418</b>

The accompanying notes are an integral part of the financial statements.



DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
AGENCY FUNDS

EXHIBIT F-3  
(Continued)

SEIZURE FUND  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED DECEMBER 31, 2001

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
<b>ASSETS</b>				
<u>Cash</u>	\$ 232	\$ -	\$ -	\$ 232
<b>LIABILITIES</b>				
<u>Interfund payable to General Fund</u>	\$ 232	\$ -	\$ -	\$ 232

SPECIAL ASSET FORFEITURE TRUST FUND  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED DECEMBER 31, 2001

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
<b>ASSETS</b>				
Cash held for evidence	\$ 28,790	\$ 89,012	\$ 28,790	\$ 89,012
Cash in bank	169,155	4,869	69,637	104,387
Vehicles	27,800	34,950	13,100	49,650
Jewelry and other seized assets	1,106			1,106
<b><u>TOTAL ASSETS</u></b>	<b>\$ 226,851</b>	<b>\$ 128,831</b>	<b>\$ 111,527</b>	<b>\$ 244,155</b>
<b>LIABILITIES</b>				
Amount held for others	\$ 217,239	\$ 123,962	\$ 111,522	\$ 229,679
<u>Interfund payable to General Fund</u>	9,612	4,869	5	14,476
<b><u>TOTAL LIABILITIES</u></b>	<b>\$ 226,851</b>	<b>\$ 128,831</b>	<b>\$ 111,527</b>	<b>\$ 244,155</b>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
AGENCY FUNDS

EXHIBIT F-3  
(Concluded)

BOND COMMISSION FUND  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED DECEMBER 31, 2001

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
<b>ASSETS</b>				
<u>Cash</u>	\$ 263	\$	\$ 263	\$ -
<b>LIABILITIES</b>				
Amount held for others	\$ 10	\$	\$ 10	\$ -
Interfund payable to General Fund	253	\$	253	\$ -
<b><u>TOTAL LIABILITIES</u></b>	<b>\$ 263</b>	<b>\$ -</b>	<b>\$ 263</b>	<b>\$ -</b>

BOND FORFEITURE FUND  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED DECEMBER 31, 2001

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
<b>ASSETS</b>				
<u>Cash</u>	\$ 9,058	\$ 7,380	\$ 16,188	\$ 250
<b>LIABILITIES</b>				
Amount held for others	\$ 6,228	\$ 5,283	\$ 11,511	\$ -
Interfund payable to General Fund	2,830	2,097	4,677	250
<b><u>TOTAL LIABILITIES</u></b>	<b>\$ 9,058</b>	<b>\$ 7,380</b>	<b>\$ 16,188</b>	<b>\$ 250</b>

The accompanying notes are an integral part of the financial statements.

**GENERAL FIXED ASSETS ACCOUNT GROUP**

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
STATEMENT OF GENERAL FIXED ASSETS BY SOURCE  
DECEMBER 31, 2001

EXHIBIT G

GENERAL FIXED ASSETS

Building and improvements	\$ 374,182
Office furniture and equipment	483,179
Vehicles	<u>107,654</u>

<b><u>TOTAL GENERAL FIXED ASSETS</u></b>	<b><u>\$ 965,015</u></b>
--	--------------------------

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

General Fund	\$ 864,341
Special Revenue Fund	<u>100,674</u>

<b><u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u></b>	<b><u>\$ 965,015</u></b>
--	--------------------------

The accompanying notes are an integral part of the financial statements.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**



DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
RAPIDES PARISH, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2001

SCHEDULE 1

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services			
Passed through the State of Louisiana,			
Department of Social Services			
Child Support Enforcement			
7/1/00 to 6/30/01	93.563	355100910	\$ 236,386
7/1/01 to 6/30/02	93.563	355201011	<u>247,570</u>
<b><u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u></b>			<b><u>\$ 483,956</u></b>

Notes:

The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the District Attorney's accounting policies.

No federal funds were awarded to subrecipients during the year ended December 31, 2001.

See independent auditor's report.

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS,  
LOUISIANA GOVERNMENTAL AUDIT GUIDE,  
AND OMB CIRCULAR A-133**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
AND THE COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
AND THE COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable James C. Downs  
District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, and the combining, individual fund, and account group financial statements, as of and for the year ended December 31, 2001, and have issued our report thereon dated June 13, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney's general purpose financial statements and the combining, individual fund, and account group financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed a material instance of noncompliance that is required to be reported under *Government Auditing Standards*. This condition is described in the accompanying schedule of findings and questioned costs as finding 01-03.

MARVIN A. JUNEAU, C.P.A.  
H. FRED RANDOW, C.P.A.  
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.  
ROBERT W. DYORAK, C.P.A.  
REBECCA B. MORRIS, C.P.A.

MICHAEL A. JUNEAU, C.P.A.  
JAMES N. BALLARD, C.P.A.  
L. PAUL HODD, C.P.A.



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PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs  
District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements and the combining, individual fund, and account group financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as findings 01-01 and 01-02.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions noted above is a material weakness.

This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties.

*Payne, Moore & Herrington, LLP*  
Certified Public Accountants

June 13, 2002

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable James C. Downs  
District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana

Compliance

We have audited the compliance of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2001. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District Attorney's compliance with those requirements.

MARVIN A. JONEAU, C.P.A.  
H. FRED RANDOW, C.P.A.  
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.  
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JAMES N. BALLARD, C.P.A.  
L. PAUL HOOD, C.P.A.



PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs  
District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana

In our opinion, the District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001.

Internal Control Over Compliance

The management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the District Attorney's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as finding 01-04.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties.

*Payne, Moore & Herrington, LLP*  
Certified Public Accountants

June 13, 2002



## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2001**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? ☐ yes ☒ no

Reportable conditions identified  
that are not considered to be  
material weaknesses? ☒ yes ☐ none reported

Noncompliance material to financial  
statements noted? ☒ yes ☐ no

*Management's Corrective Action Plan* See Attached

*Management's Summary Schedule of Prior  
Audit Findings* See Attached

*Memorandum of Other Comments  
and Recommendations* None Issued

*Federal Awards*

Internal control over major programs:

Material weaknesses identified? ☐ yes ☒ no

Reportable conditions identified  
that are not considered to be material  
weaknesses? ☒ yes ☐ none reported

Type of auditor's report issued on  
compliance for major programs: Unqualified

Any audit findings disclosed that are  
required to be reported in accordance  
with section 510(a) of Circular A-133? ☒ yes ☐ no

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2001**

Identification of major programs:

CFDA Number  
93.563

Name of Federal Program  
Child Support Enforcement

Dollar threshold used to distinguish  
between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes

\_\_\_\_\_ x no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**REPORTABLE CONDITIONS**

**FINDING 01-01 – UNCLEARED CHECKS ON AGENCY FUNDS**

Criteria: The Worthless Check Fund is a clearing account used to account for money collected as payment for worthless checks. The Restitution Fund accounts for funds charged by a judge to be paid to victims of certain crimes. The District Attorney is responsible for the collection of money and disbursement of collected money to various entities or individuals. Established internal controls to routinely monitor uncleared checks on these funds should be followed.

Condition: The list of outstanding checks shown on the Worthless Check Fund and the Restitution Fund include many outstanding checks six months or older since issuance date.

Context: There are 105 Worthless Check Fund checks amounting to a total of \$6,155 outstanding at December 31, 2001, that were issued prior to July 31, 2001. The Restitution Fund contains two checks written prior to July 31, 2001 that totaled \$212. These checks did not clear during January through March of 2002.

Effect: Some payees do not receive the funds collected on their behalf by the District Attorney.

Cause: Controls put in place for routine monitoring of uncleared checks are not being followed.

Recommendation: We recommend that procedures established to investigate outstanding checks not clearing on a timely basis be followed. "Stop payment" orders should be issued, if necessary, and checks reissued to the payees. If the payees can not be located, the outstanding checks should be voided and checks should be issued to the Louisiana Department of Revenue, Unclaimed Property Division.

Management's Response: See Management's Corrective Action Plan.

**FINDING 01-02 – BOND FORFEITURE FUND CHECKS NOT DISBURSED TIMELY**

Criteria: The Bond Forfeiture Fund is a clearing account used to account for forfeited money received from bail bonds to be disbursed to other governmental entities. The District Attorney is responsible for the collection of funds and disbursement of collected monies to various governmental entities. The funds collected should be disbursed to the other entities upon receipt.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2001**

Condition: Checks written out of the Bond Forfeiture checking account to other entities are not being disbursed on a timely basis.

Context: There were \$8,800 of bond forfeitures received in December 2000 that were not disbursed until May 2001 and \$5,000 of bond forfeitures received in August 2001 that were not disbursed until October 2001.

Effect: Other governmental entities do not receive the funds collected on their behalf by the District Attorney on a timely basis.

Cause: There is no control in place to make sure Bond Forfeiture Fund checks are disbursed on a timely basis.

Recommendation: We recommend that policies and/or procedures be established to assure the timely disbursement of all Bond Forfeiture funds. Disbursements were made more timely as the year progressed, and this improvement should be continued.

Management's Response: See Management's Corrective Action Plan.

**FINDING 01-03- FAILURE TO COMPLY WITH BUDGETARY ADOPTION LAWS**

Criteria: The District Attorney of the Ninth Judicial District is considered a component unit of the Rapides Parish Police Jury for financial reporting purposes according to GASB Statement No. 14. As such, its General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury's budget. This process includes public notice and public inspection prior to adoption.

Context: No budget was submitted to the Rapides Parish Police Jury for inclusion in its adoption process.

Effect: The District Attorney was not in compliance with Louisiana law.

Cause: There was a change over in personnel and this requirement was accidentally overlooked.

Recommendation: We recommend that the District Attorney of the Ninth Judicial District's budget be included in the public hearing held prior to the adoption of the Rapides Parish Police Jury's budget each year, as is required by Louisiana law.

Management's Response: See Management's Corrective Action Plan.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2001**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

U.S. Department of Health and Human Services  
Passed through the State of Louisiana,  
Department of Social Services  
Child Support Enforcement  
CFDA Number 93.563  
Pass-through Identification Numbers 35100910 and 355201011

**REPORTABLE CONDITION**

**FINDING 01-04 – UNREQUESTED FEDERAL PROGRAM COSTS**

Criteria: Internal control should be established to make sure that all allowable costs of the Federal IV-D project be requested for reimbursement from the State of Louisiana Department of Social Services.

Condition: Some allowable costs are not being requested for reimbursement from the state.

Questioned Costs: None

Context: While completing the test of IV-D reimbursements, it was noted that a total of \$6,970 relating to the first quarter of 2001 unemployment insurance and April and May 2001 group insurance was never paid to the Rapides Parish Police Jury and in return was never requested from the state for reimbursement. Also, \$2,168 for retirement was paid from IV-D and never requested for reimbursement.

Effect: Unrequested project costs increase the cost burden of the IV-D program borne by the District Attorney's office.

Cause: There is no control in place to periodically reconcile total requested costs per the monthly reimbursement reports to total budgeted costs. Had this been done, the oversight of this budgeted cost on the request for reimbursement would have alerted management to the omission.

Recommendation: We recommend that procedures be established to periodically reconcile the total allowable costs per IV-D budget records to the total cost reimbursements requested.

Management's Response: See Management's Corrective Action Plan.



**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2001**

The District Attorney for the Ninth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2001.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP  
P. O. Box 13200  
Alexandria, LA 71315-3200

Auditee Contact Person:

Mrs. Paula Brady  
Office Administrator  
District Attorney of the Ninth Judicial District  
(318) 473-6650

Audit Period: January 1, 2001 through December 31, 2001

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule.

**REPORTABLE CONDITIONS**

**FINDING 01-01 – UNCLEARED CHECKS ON AGENCY FUNDS**

Condition: The list of outstanding checks shown on the Worthless Check Fund and the Restitution Fund include many outstanding checks six months or older since issuance date.

Recommendation: The auditors recommend that procedures established to investigate any outstanding check not clearing on a timely basis be followed. "Stop payment" orders should be issued, if necessary, and checks reissued to the payees. If the payees can not be located, the outstanding check should be voided and a check should be issued to the Louisiana Department of Revenue, Unclaimed Property Division.

Actions Taken: The bookkeeper for the worthless check department has been given a list of all outstanding checks with a notation by each as to the action which must be taken. For all payees we have located, a new check will be issued and forwarded to them with a letter of explanation. All other monies will be forwarded to the Louisiana Department of Revenue, Unclaimed Property Division. The bookkeeper will furnish a copy of each month's bank statement reconciliation to the Office Administrator so that outstanding checks may be reviewed and dealt with on a monthly basis. The same procedure was adopted for the District Attorney's restitution account.

It is now the policy that the Office Administrator will review the bank reconciliation statements on a monthly basis so that each outstanding check may be reviewed individually and the appropriate action taken.

**FINDING 01-02 – BOND FORFEITURE FUND CHECKS NOT DISBURSED TIMELY**

Condition: Checks written out of the Bond Forfeiture checking account to other entities are not being disbursed on a timely basis.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2001**

Recommendation: The auditors recommend that policies and/or procedures be established to assure the timely disbursement of all Bond Forfeiture funds.

Actions Taken: A newer software program is being installed which will enable the Office Administrator to work more efficiently with the bookkeeper so that all funds received and paid out may be reviewed more timely. A profit and loss statement will be reviewed monthly on all accounts to insure that funds that are to be paid to others are disbursed timely.

**FINDING 01-03 - FAILURE TO COMPLY WITH BUDGETARY ADOPTION LAWS**

Condition: The District Attorney's office did not comply with public inspection laws as required by Louisiana law.

Recommendation: The auditors recommend that the District Attorney of the Ninth Judicial District's budget be included with the Rapides Parish Police Jury's in the public hearing held prior to the adoption of the Rapides Parish Police Jury's budget each year, as is required by Louisiana law.

Actions taken: Based on an opinion from our civil department, we will publish a notice in the Alexandria Daily Town Talk on December 1, 2002, calling for a public hearing to be held in our office on December 15, 2002 to adopt the budget for the year 2003.

**FEDERAL AWARD  
REPORTABLE CONDITION**

**FINDING 01-04 – UNREQUESTED FEDERAL PROGRAM COSTS**

Condition: Some allowable costs are not being requested for reimbursement from the state.

Recommendation: The auditors recommend that procedures be established to periodically reconcile the total allowable costs per IV-D budget records to the total cost reimbursements requested.

Actions Taken: The District Attorney was not billed by the Rapides Parish Police Jury for the unemployment insurance and group insurance costs in question. We have since received bills from the Police Jury for these amounts due and have paid same. A request for reimbursement will be submitted under the IV-D contract.

The entry for the monies paid for retirement from the IV-D account was erroneously entered in the journal as a disbursal from the District Attorney's account. This entry has been corrected and the proper reimbursement request will be submitted.

**DISTRICT ATTORNEY OF THE NINTH JUDICAL DISTRICT  
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2001**

**REPORTABLE CONDITIONS**

**FINDING 00-01 – UNCLEARED CHECKS ON WORTHLESS CHECKS FUND**

Condition: The list of outstanding checks shown on the Worthless Checks Fund includes many outstanding checks six months or older since issuance date.

Unresolved. (See Finding 01-01)

**FINDING 00-02 – DEPOSITS NOT MADE TIMELY**

Condition: Deposits are not being made on a timely basis.

Resolved.

**FINDING 00-03 - BOND FORFEITURE FUND CHECKS NOT DISBURSED TIMELY**

Condition: Checks written out of the Bond Forfeiture checking account to other entities are not being disbursed on a timely basis.

Unresolved. (See Finding 01-02)

**FEDERAL AWARD  
REPORTABLE CONDITION**

**FINDING 00-04 – UNREQUESTED FEDERAL PROGRAM COSTS**

Condition: Allowable costs are not being requested from the federal project.

Unresolved. (See Finding 01-04)